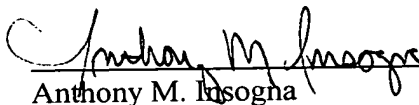


CONCLUSION

No fee is believed due. Should any fee be required please charge the necessary amount to Pennie & Edmonds LLP Account No. 16-1150.

Respectfully submitted,

Date: April 12, 2002

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Anthony M. Insogna (Reg No.)

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